

Kent Ries, Attorney at Law  
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COUNSEL FOR TRUSTEE

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
AMARILLO DIVISION**

**IN RE:** §  
§  
**MICHAEL STEPHEN GALMOR,** § **CASE NO. 18-20209-RLJ-7**  
§  
**Debtor.** §

**OBJECTION TO CLAIM NUMBER 2 OF OKLAHOMA TAX COMMISSION**

TO THE HONORABLE ROBERT L. JONES, BANKRUPTCY JUDGE:

COMES NOW, Kent Ries, Trustee (“Trustee”) of the referenced chapter 7 bankruptcy estate, and files this Objection to Claim Number 2 of Oklahoma Tax Commission (“OTC”) and in support thereof would respectfully show unto the Court as follows:

1. Debtor filed for relief under Chapter 11 of the United States Bankruptcy Code on June 19, 2018 and converted to a Chapter 7 case on January 8, 2019. Kent Ries was subsequently appointed and qualified to serve as the Trustee over the bankruptcy estate.

2. This Court has jurisdiction over the subject matter of this Objection pursuant to the terms and provisions of 28 U.S.C. §§1334 and 157(b)(2)(B), 11 U.S.C. §§ 502, 506 and 507 as well as Rule 3007 of the Federal Rules of Bankruptcy Procedure.

3. On or about July 18, 2018, OTC filed a Proof of Claim as a priority claim in the amount of \$801,077.33 regarding taxes owed to a government entity under 11 U.S.C. §507(a)(8)

and a general unsecured claim in the amount of \$52,575.19. The claim was subsequently docketed as Claim Number 2 on the Claims Register maintained by the Bankruptcy Clerk.

4. Trustee objects to the allowance of Claim Number 2 of OTC as a priority claim in the amount of \$801,077.33 for the reason that no documentation to the claim explains why the claim fulfills the requirements of 11 U.S.C. §507. Further, the tax at issue has been disputed by the Debtor and has not been resolved by any competent legal authority.

5. Trustee objects to the allowance of Claim Number 2 of OTC as an unsecured claim in the amount of \$52,575.19 for the reason that the tax at issue has been disputed by the Debtor and has not been resolved by any competent legal authority. Consequently, the Trustee seeks an Order of this Court disallowing the unsecured claim of OTC for purposes of a distribution to holders of allowed claims against the bankruptcy estate.

**WHEREFORE, PREMISES CONSIDERED,** the Trustee, Kent Ries, respectfully prays for an Order of this Court disallowing or reclassifying the priority claim filed by OTC in the amount of \$801,077.33 and disallowing the unsecured claim filed by OTC in the amount of \$52,575.19 for the reasons stated above and for such other relief, at law or in equity, to which the Trustee may show himself justly entitled.

Respectfully submitted,

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By: /s/ Kent Ries

Kent Ries  
State Bar No. 16914050  
COUNSEL FOR TRUSTEE

**HEARING NOTICE**

**NO HEARING WILL BE CONDUCTED ON THIS OBJECTION TO CLAIM UNLESS A WRITTEN RESPONSE IS FILED WITH THE CLERK OF THE UNITED STATES BANKRUPTCY COURT AT 205 SOUTHEAST FIFTH AVENUE, ROOM 201D, AMARILLO, TEXAS 79101, BEFORE CLOSE OF BUSINESS ON OCTOBER 26, 2020, WHICH IS AT LEAST THIRTY (30) DAYS FROM THE DATE OF SERVICE HEREOF.**

**ANY RESPONSE SHALL BE IN WRITING AND FILED WITH THE CLERK, AND A COPY SHALL BE SERVED UPON COUNSEL FOR THE MOVING PARTY PRIOR TO THE DATE AND TIME SET FORTH HEREIN. IF A RESPONSE IS FILED A HEARING MAY BE HELD WITH NOTICE ONLY TO THE OBJECTING PARTY.**

**IF NO HEARING ON SUCH NOTICE OR MOTION IS TIMELY REQUESTED, THE RELIEF REQUESTED SHALL BE DEEMED TO BE UNOPPOSED, AND THE COURT MAY ENTER AN ORDER GRANTING RELIEF SOUGHT OR THE NOTICED ACTION MAY BE TAKEN.**

**CERTIFICATE OF SERVICE**

I certify that on the 24<sup>th</sup> day of September, 2020, a true and correct copy of the foregoing Objection was sent either electronically via ECF or mailed in the United States mail, postage prepaid, to the parties listed below:

U.S. Trustee  
1100 Commerce Street, Room 9C60  
Dallas, Texas 75242

Patrick Alan Swindell  
Swindell Law Firm  
106 SW 7<sup>th</sup> Ave.  
Amarillo, Texas 79101

Oklahoma Tax Commission  
Attn: Sean R. McFarland  
Assistant General Counsel  
100 N. Broadway Ave., Suite 1500  
Oklahoma City, Oklahoma 73102

/s/ Kent Ries  
Kent Ries, Trustee